



3015 (02-09-04)

ANNUAL REPORT

OF

Name: WOODVILLE WATER AND SEWER UTILITY

Principal Office: 102 SO. MAIN STREET
WOODVILLE, WI 54028

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WOODVILLE WATER AND SEWER UTILITY**Utility Address:** 102 SO. MAIN STREET
WOODVILLE, WI 54028**When was utility organized?** 1/1/1923**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: JANET L. NELSON**Title:** VILLAGE CLERK-TREASURER**Office Address:**102 S. MAIN STREET
WOODVILLE, WI 54028**Telephone:** (715) 698 - 2355**Fax Number:** (715) 698 - 2697**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: THOMAS G. KORTAS, CPA**Title:****Office Address:** TRACEY & THOLE, S.C.502 SECOND ST.
HUDSON, WI 54016**Telephone:** (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:** skortas@presenter.com

President, chairman, or head of utility commission/board or committee:

Name: ELLIOTT STENE**Title:** WATER AND SEWER COMMITTEE CHAIRMAN**Office Address:**102 SO. MAIN STREET
WOODVILLE, WI 54028**Telephone:** (715) 698 - 2355**Fax Number:** (715) 698 - 2697**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: THOMAS G. KORTAS, CPA**Title:****Office Address:** TRACEY & THOLE, S.C.
502 SECOND ST.
HUDSON, WI 54016**Telephone:** (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:** skortas@pressenter.com**Date of most recent audit report:** 3/7/2002**Period covered by most recent audit:** 2001

Names and titles of utility management including manager or superintendent:

Name: LENNY ERICKSON**Title:** SUPERINTENDENT**Office Address:**
102 SO. MAIN STREET
WOODVILLE, WI 54028**Telephone:** (715) 698 - 2355**Fax Number:** (715) 698 - 2697**E-mail Address:**

Name of utility commission/committee: Water and Sewer Committee

Names of members of utility commission/committee:

MS TARA DAVIS

MR ELLIOTT STENE, CHAIRMAN

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	265,393	260,237	1
Operating Expenses:			
Operation and Maintenance Expense (401)	123,011	115,095	2
Depreciation Expense (403)	78,204	73,479	3
Amortization Expense (404)	0	0	4
Taxes (408)	28,138	28,862	5
Total Operating Expenses	229,353	217,436	
Net Operating Income	36,040	42,801	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	36,040	42,801	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	11,406	28,347	9
Miscellaneous Nonoperating Income (421)	40,186	30,761	10
Total Other Income	51,592	59,108	
Total Income	87,632	101,909	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	87,632	101,909	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	42,244	31,556	13
Amortization of Debt Discount and Expense (428)	4,357	3,469	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	46,601	35,025	
Net Income	41,031	66,884	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	664,944	598,060	19
Balance Transferred from Income (433)	41,031	66,884	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	705,975	664,944	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	11,406	4
Total (Acct. 419):	11,406	
Miscellaneous Nonoperating Income (421):		
REIMBURSEMENT OF INTEREST EXPENSE BY TID #3	40,186	5
Total (Acct. 421):	40,186	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	157,473	0	107,920	0	265,393	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	967				967	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	156,506	0	107,920	0	264,426	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,673,819	3,398,877	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	932,832	855,638	2
Net Utility Plant	2,740,987	2,543,239	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	770,851	730,664	5
Other Investments (124)	12,782	12,782	6
Special Funds (125)	154,375	150,802	7
Total Other Property and Investments	938,008	894,248	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	453,964	523,841	8
Temporary Cash Investments (132)	9,558	9,464	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	31,885	33,134	11
Other Accounts Receivable (143)	308	8,087	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	913	109	14
Materials and Supplies (150)	2,960	2,902	15
Prepayments (165)	1,726	1,350	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	501,314	578,887	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	21,980	26,337	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	28,560	1,848	20
Total Deferred Debits	50,540	28,185	
Total Assets and Other Debits	4,230,849	4,044,559	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	591,057	589,083	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	705,975	664,944	23
Total Proprietary Capital	1,297,032	1,254,027	
LONG-TERM DEBT			
Bonds (221)	360,000	375,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	422,000	422,000	26
Total Long-Term Debt	782,000	797,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,902	31,777	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	23,859	24,380	31
Interest Accrued (237)	4,278	2,996	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	30,039	59,153	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	541,460	499,233	36
Total Deferred Credits	541,460	499,233	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,580,318	1,435,146	38
Total Liabilities and Other Credits	4,230,849	4,044,559	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,686,801	1,790,995	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)	71,599	124,424			6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,758,400	1,915,419	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	271,888	660,944	0	0	9
Total Accumulated Provision	271,888	660,944	0	0	
Net Utility Plant	1,486,512	1,254,475	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year	242,156	613,482			855,638	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	30,018	48,186			78,204	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	724	(724)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	30,742	47,462	0	0	78,204	13
Debits during year						14
Book cost of plant retired	1,010	0			1,010	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	1,010	0	0	0	1,010	19
Balance End of Year	271,888	660,944	0	0	932,832	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	1.92%	2.80%				22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	2,960	2,902	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	2,960	2,902	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
\$170,000 WATER & SEWER BOND ANTICIPATION NOTES	2,115	428	6,168	1
\$252,000 GENERAL OBLIGATION NOTES	955	428	4,008	2
\$415,000 Water & Sewer Mortgage Revenue Bonds	1,287	428	11,804	3
Total			21,980	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	589,083	1
Changes during year (explain):		
WATER AND SEWER PLANT ADDITIONS FINANCED BY TID #3	1,974	2
Balance end of year	591,057	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Water & Sewer Mortgage Revenue Bonds	11/01/1995	12/01/2017	5.00%	360,000	1
Total Bonds (Account 221):				360,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
WATER & SEWER BOND ANTICIPATION NOTES	12/01/2000	12/01/2005	5.40%	170,000	1
GENERAL OBLIGATION PROMISSORY NOTES	12/17/2001	12/01/2011	4.25%	252,000	2
Total for Account 224				422,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	24,380	1
Accruals:		
Charged water department expense	25,761	2
Charged electric department expense		3
Charged sewer department expense	2,377	4
Other (explain):		
NONE		5
Total Accruals and other credits	28,138	
Taxes paid during year:		
County, state and local taxes	24,380	6
Social Security taxes	4,026	7
PSC Remainder Assessment	253	8
Other (explain):		
NONE		9
Total payments and other debits	28,659	
Balance end of year	23,859	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Water and Sewer Mortgage Revenue Bonds	1,791	21,425	21,488	1,728	1
Subtotal	1,791	21,425	21,488	1,728	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
WATER AND SEWER BOND ANTICIPATION NOTES	765	9,180	9,180	765	3
GENERAL OBLIGATION PROMISSORY NOTES	440	11,639	10,294	1,785	4
Subtotal	1,205	20,819	19,474	2,550	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	2,996	42,244	40,962	4,278	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	771,377	0	0	663,769	0	1,435,146	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
CONSTRUCTION WORK IN PROGRESS	38,715			106,457		145,172	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	810,092	0	0	770,226	0	1,580,318	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	445,156			390,553		835,709	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
ADVANCE TO TID #3	770,851	1
Total (Acct. 123):	770,851	
Other Investments (124):		
DEFERRED SPECIAL ASSESSMENTS - WATER	2,436	2
DEFERRED SPECIAL ASSESSMENTS - SEWER	10,346	3
Total (Acct. 124):	12,782	
Special Funds (125):		
SEWER REPLACEMENT FUND	46,979	4
DEBT SERVICE FUND	51,143	5
DEBT SERVICE RESERVE FUND	56,253	6
Total (Acct. 125):	154,375	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	15,062	8
Electric		9
Sewer (Regulated)	16,823	10
Other (specify):		
NONE		11
Total (Acct. 142):	31,885	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
MISCELLANEOUS	308	14
Total (Acct. 143):	308	
Receivables from Municipality (145):		
2002 TAX ROLL ITEMS	913	15
Total (Acct. 145):	913	
Prepayments (165):		
PREPAID INSURANCE	1,726	16
Total (Acct. 165):	1,726	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
PRELIMINARY ENGINEERING COSTS FOR FUTURE CONSTRUCTION		18
(COSTS WILL BE CAPITALIZED WHEN CONSTRUCTION OCCURS)	28,560	19
Total (Acct. 183):	28,560	
Payables to Municipality (233):		
NONE		20
Total (Acct. 233):	0	
Other Deferred Credits (253):		
DEFERRED SPECIAL ASSESSMENTS - WATER	2,436	21
DEFERRED SPECIAL ASSESSMENTS - SEWER	10,346	22
DEFERRED TID #3 CONTRIBUTION (DEFERRED UNTIL PAYMENT RECEIVED)	528,678	23
Total (Acct. 253):	541,460	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,622,164	0	1,768,821	0	3,390,985	1
Materials and Supplies	2,931	0	0	0	2,931	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	257,022	0	637,213	0	894,235	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	790,734	0	716,997	0	1,507,731	6
Other (specify):						
NONE					0	7
Average Net Rate Base	577,339	0	414,611	0	991,950	
Net Operating Income						
Net Operating Income	43,838	0	(7,798)	0	36,040	8
Net Operating Income as a percent of						
Average Net Rate Base	7.59%	N/A	-1.88%	N/A	3.63%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	590,070	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	685,459	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,275,529	
Net Income		
Net Income	41,031	5
Percent Return on Proprietary Capital	3.22%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

December 10, 2003

Ms. Janet L. Nelson, Village Clerk Treasurer
Woodville Water and Sewer Utility
102 South Main Street
Woodville, WI 54028- Pat, nee

Pat, need zip plus four

2002 Analytical Review DWCCA-6790-ELE

Dear Ms. Nelson:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions only the following comment:

On Page W-7, the amount reported for Utility Plan Jan. 1 does not agree with the plant amount reported on Page F-6 of the prior year report. The difference is immaterial; however, please use the correct number in the future.

In addition, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2002 annual report. We are closing the review of your 2002 annual report. . If you have any questions, please feel free to contact me at (608) 266-3768 or by e-mail at elaine.engelke@psc.state.wi.us.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE: w:\compl\Analytical Reviews\2002 analytical review letters\6790
Woodville.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	155,997	1
Total Sales of Water	155,997	
Other Operating Revenues		
Forfeited Discounts (470)	509	2
Other Water Revenues (474)	967	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,476	
Total Operating Revenues	157,473	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	38,433	5
General Operating Expenses (680-690)	19,423	6
Total Operation and Maintenance Expenses	57,856	
Other Operating Expenses		
Depreciation Expense (403)	30,018	7
Amortization Expense (404)		8
Taxes (408)	25,761	9
Total Other Operating Expenses	55,779	
Total Operating Expenses	113,635	
NET OPERATING INCOME	43,838	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	341	17,057	61,592	4
Commercial	50	4,132	12,652	5
Industrial	20	2,495	6,834	6
Total Metered Sales to General Customers (461)	411	23,684	81,078	
Private Fire Protection Service (462)	9		5,632	7
Public Fire Protection Service (463)	1		60,948	8
Other Sales to Public Authorities (464)	10	4,037	8,339	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	431	27,721	155,997	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	60,948	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	60,948	
Forfeited Discounts (470):		
Customer late payment charges	509	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	509	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	967	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	967	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	18,157	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	4,570	3
Chemicals (630)	983	4
Supplies and Expenses (640)	4,514	5
Repairs of Water Plant (650)	9,209	6
Transportation Expenses (660)	1,000	7
Total Plant Operation and Maintenance Expenses	38,433	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	7,059	8
Office Supplies and Expenses (681)	2,206	9
Outside Services Employed (682)	2,140	10
Insurance Expense (684)	1,435	11
Employees Pensions and Benefits (686)	6,348	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	235	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	19,423	
Total Operation and Maintenance Expenses	57,856	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		23,859	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		201	2
Net property tax equivalent		23,658	
Social Security		1,954	3
PSC Remainder Assessment		149	4
Other (specify): NONE			5
Total tax expense		25,761	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Saint Croix				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.251215				3
County tax rate	mills		4.650433				4
Local tax rate	mills		6.349472				5
School tax rate	mills		12.359146				6
Voc. school tax rate	mills		1.540477				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.150743				10
Less: state credit	mills		1.294929				11
Net tax rate	mills		23.855814				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.349472				14
Combined School Tax Rate	mills		13.899623				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.249095				17
Total Tax Rate	mills		25.150743				18
Ratio of Local and School Tax to Total	dec.		0.805109				19
Total tax net of state credit	mills		23.855814				20
Net Local and School Tax Rate	mills		19.206536				21
Utility Plant, Jan. 1	\$	1,557,527	1,557,527				22
Materials & Supplies	\$	2,902	2,902				23
Subtotal	\$	1,560,429	1,560,429				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,560,429	1,560,429				26
Assessment Ratio	dec.		0.796100				27
Assessed Value	\$	1,242,258	1,242,258				28
Net Local & School Rate	mills		19.206536				29
Tax Equiv. Computed for Current Year	\$	23,859	23,859				30
Tax Equivalent per 1994 PSC Report	\$	15,487					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	23,859					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	450		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	33,605		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	3,929		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	37,984	0	
PUMPING PLANT			
Land and Land Rights (320)	450		12
Structures and Improvements (321)	29,793		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	6,547		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	48,635		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	85,425	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	3,645		23
Total Water Treatment Plant	3,645	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	20,100		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			450	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			33,605	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			3,929	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	37,984	
PUMPING PLANT				
Land and Land Rights (320)			450	12
Structures and Improvements (321)			29,793	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			6,547	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			48,635	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	85,425	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			3,645	23
Total Water Treatment Plant	0	0	3,645	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			20,100	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	328,576		26
Transmission and Distribution Mains (343)	716,572	37,844	27
Fire Mains (344)	0		28
Services (345)	135,278	622	29
Meters (346)	26,356	4,918	30
Hydrants (348)	113,257	6,395	31
Other Transmission and Distribution Plant (349)	41		32
Total Transmission and Distribution Plant	1,340,180	49,779	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	2,315	695	35
Computer Equipment (372.1)	5,650		36
Transportation Equipment (373)	71,733		37
Other General Equipment (379)	10,595		38
Other Tangible Property (390)	0		39
Total General Plant	90,293	695	
Total utility plant in service directly assignable	1,557,527	50,474	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,557,527	50,474	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			328,576	26
Transmission and Distribution Mains (343)		75,647	830,063	27
Fire Mains (344)			0	28
Services (345)	200		135,700	29
Meters (346)	60		31,214	30
Hydrants (348)	750	4,163	123,065	31
Other Transmission and Distribution Plant (349)			41	32
Total Transmission and Distribution Plant	1,010	79,810	1,468,759	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			3,010	35
Computer Equipment (372.1)			5,650	36
Transportation Equipment (373)			71,733	37
Other General Equipment (379)			10,595	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	90,988	
Total utility plant in service directly assignable	1,010	79,810	1,686,801	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	1,010	79,810	1,686,801	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,576	2,576	1
February			2,331	2,331	2
March			2,673	2,673	3
April			2,775	2,775	4
May			3,026	3,026	5
June			2,790	2,790	6
July			3,227	3,227	7
August			2,967	2,967	8
September			3,025	3,025	9
October			2,733	2,733	10
November			2,482	2,482	11
December			2,494	2,494	12
Total annual pumpage	0	0	33,099	33,099	
Less: Water sold				27,721	13
Volume pumped but not sold				5,378	14
Volume sold as a percent of volume pumped				84%	15
Volume used for water production, water quality and system maintenance				700	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				700	19
Volume pumped but unaccounted for				4,678	20
Percent of water lost				14%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				216	23
Date of maximum: 9/25/2002					24
Cause of maximum:					25
Water leak.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				62	26
Date of minimum: 9/2/2002					27
Total KWH used for pumping for the year				70,500	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #1 - STANDBY	No. 1	214	8	288,000	Yes	1
WELL #2 - ACTIVE	No. 2	440	16	792,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	NO. 1	NO. 2		1
Location	WELL #1	WELL #2		2
Purpose	S	P		3
Destination	D	D		4
Pump Manufacturer	CROWN	PEERLESS		5
Year Installed	1991	1977		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	200	550		8
Pump Motor or Standby Engine Mfr	U.S.	U.S.		10
Year Installed	1923	1977		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	20	75		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	NO. 1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe)			4
or ET (elevated tank)	ET		5
Year constructed	1998		6
Primary material (earthen, steel,			7
concrete, other)	STEEL		8
Elevation difference in feet			9
(See Headnote 3.)	120		10
Total capacity in gallons (actual)	150,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment			13
(gas, liquid, powder, other)	LIQUID		14
Points of application			15
(wellhouse, central facilities,			16
booster station, other)	WELLHOUSE		17
Filters, type (gravity, pressure,			18
other, none)	NONE		19
Rated capacity of filter plant			20
(m.g.d.) (note: 1,200,000 gal/day			21
= 1.2 m.g.d.)	0.2000		22
Is a corrosion control chemical			23
used (yes, no)?	N		24
Is water fluoridated (yes, no)?	Y		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	450	0	0	0	450	1
M	D	3.000	346	0	0	0	346	2
M	D	4.000	1,165	0	0	0	1,165	3
M	D	6.000	14,898	70	0	0	14,968	4
M	D	8.000	20,659	30	0	0	20,689	5
M	D	12.000	5,910	1,782	0	0	7,692	6
Total Within Municipality			43,428	1,882	0	0	45,310	
Total Utility			43,428	1,882	0	0	45,310	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	335	0	0	0	335	28	1
M	1.000	76	1	1	0	76	22	2
M	1.500	4	0	0	0	4		3
M	2.000	1	0	0	0	1		4
M	6.000	19	0	0	0	19	11	5
M	8.000	6	0	0	0	6	1	6
Total Utility		441	1	1	0	441	62	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	409	24	1	3	435	92	1
1.000	21	0	0	0	21	2	2
1.500	3	0	0	0	3	0	3
2.000	12	0	0	0	12	0	4
3.000	1	0	0	0	1	1	5
4.000	0	1			1	1	6
Total:	446	25	1	3	473	96	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	343	38	10	2	0	42	435	1
1.000	0	7	7	3	0	4	21	2
1.500	0	2	1	0	0	0	3	3
2.000	0	4	3	4	0	1	12	4
3.000	0	0	0	1	0	0	1	5
4.000				1			1	6
Total:	343	51	21	11	0	47	473	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	89	5	1	2	95	2
Total Fire Hydrants	89	5	1	2	95	
Flushing Hydrants						
	5			(2)	3	3
Total Flushing Hydrants	5	0	0	(2)	3	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	95
Number of distribution system valves end of year:	104
Number of distribution valves operated during year:	60

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Increase in Repairs of Water Plant (650) additional costs associated with pump house roof repair and water main breaks.

Water Utility Plant in Service (Page W-08)

Adjustments reported in column (f) are allocations of CWIP.

Water Mains (Page W-15)

Water main additions financed by utility and TID #3.

Water Services (Page W-16)

Water service addition financed by utility.

Meters (Page W-17)

Adjustment in column (e) is a correction to a previously reported meter count because of an inventory correction.

Hydrants and Distribution System Valves (Page W-18)

Hydrant additions financed by utility and TID #3.

Adjustment reported in column (e) is a correction to the previously reported hydrant count based on actual number of hydrants per physical count.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	107,358	1
Total Sewage Operating Revenues	107,358	
Other Operating Revenues		
Forfeited Discounts (631)	562	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	0	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	562	
Total Operating Revenues	107,920	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	39,943	8
Maintenance Expenses (831-834)	4,682	9
Customer Accounting & Collection Expenses (840-843)	7,546	10
Administrative and General Expenses (850-857)	12,984	11
Total Operation and Maintenance Expenses	65,155	
Other Operating Expenses		
Depreciation Expense (403)	48,186	12
Amortization Expense (404)		13
Taxes (408)	2,377	14
Total Other Operating Expenses	50,563	
Total Operating Expenses	115,718	
NET OPERATING INCOME	(7,798)	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues	1	52	206	1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	1	52	206	
Measured Service to General Customers (622)				
Residential Revenues	341	17,057	72,305	5
Commercial Revenues	51	4,156	15,620	6
Industrial Revenues	19	2,091	7,617	7
Revenues from Public Authorities	10	3,912	11,610	8
Total Measured Service to General Customers (622)	421	27,216	107,152	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	422	27,268	107,358	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
NONE				

1

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	562	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	562	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
NONE		6
Total Miscellaneous Operating Revenues (635)	0	
Amortization of Construction Grants (636):		
NONE		7
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)	19,131	1
Power and Fuel for Pumping (821)	10,104	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)	125	7
Other Operating Supplies and Expenses (827)	9,583	8
Transportation Expenses (828)	1,000	9
Rents (829)		10
Total Operation Expenses	39,943	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	505	11
Maintenance of Collection System Pumping Equipment (832)	687	12
Maintenance of Treatment and Disposal Plant Equipment (833)	2,189	13
Maintenance of General Plant Structures and Equipment (834)	1,301	14
Total Maintenance Expenses	4,682	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	7,546	15
Flat Rate Inspections (841)		16
Meter Reading (842)		17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	7,546	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)		19
Office Supplies and Expenses (851)	1,426	20
Outside Services Employed (852)	2,140	21
Insurance Expense (853)	1,640	22
Employees Pensions and Benefits (854)	6,801	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)		24
Miscellaneous General Expenses (856)	977	25
Rents (857)		26
Total Administrative and General Expenses	12,984	
Total Operation and Maintenance Expenses	65,155	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security		2,072	1
Local and School Tax Equivalent on Meters Charged by Water Department		201	2
PSC Remainder Assessment		104	3
Other (specify): NONE			4
Total tax expense		2,377	

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	101,078		6
Collecting Mains and Accessories (313)	632,385	26,212	7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	61,311		9
Other Collecting System Equipment (316)	0		10
Total Collection System	794,774	26,212	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	49,628		13
Electric Pumping Equipment (323)	124,009		14
Other Power Pumping Equipment (324)	22,776		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	196,413	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	73,755		17
Structures and Improvements (331)	70,446		18
Preliminary Treatment Equipment (332)	29,027		19
Primary Treatment Equipment (333)	30,381		20
Secondary Treatment Equipment (334)	219,473		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	75,070		24
Plant Site Piping (338)	107,743		25
Flow Metering and Monitoring Equipment (339)	38,218		26
Outfall Sewer Pipes (340)	13,112		27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			101,078	6
Collecting Mains and Accessories (313)		14,893	673,490	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			61,311	9
Other Collecting System Equipment (316)			0	10
Total Collection System	0	14,893	835,879	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			49,628	13
Electric Pumping Equipment (323)			124,009	14
Other Power Pumping Equipment (324)			22,776	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	0	196,413	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			73,755	17
Structures and Improvements (331)			70,446	18
Preliminary Treatment Equipment (332)			29,027	19
Primary Treatment Equipment (333)			30,381	20
Secondary Treatment Equipment (334)			219,473	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			75,070	24
Plant Site Piping (338)			107,743	25
Flow Metering and Monitoring Equipment (339)			38,218	26
Outfall Sewer Pipes (340)			13,112	27

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	0		28
Total Treatment and Disposal Plant	657,225	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	3,863	695	31
Computer Equipment (372.1)	4,403		32
Transportation Equipment (373)	73,833		33
Other General Equipment (379)	16,137	2,547	34
Other Tangible Property (390)	0		35
Total General Plant	98,236	3,242	
Total utility plant in service directly assignable	1,746,648	29,454	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	1,746,648	29,454	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TREATMENT AND DISPOSAL PLANT				
Other Treatment and Disposal Plant Equipment (341)			0	28
Total Treatment and Disposal Plant	0	0	657,225	
GENERAL PLANT				
Land and Land Rights (370)			0	29
Structures and Improvements (371)			0	30
Office Furniture and Equipment (372)			4,558	31
Computer Equipment (372.1)			4,403	32
Transportation Equipment (373)			73,833	33
Other General Equipment (379)			18,684	34
Other Tangible Property (390)			0	35
Total General Plant	0	0	101,478	
Total utility plant in service directly assignable	0	14,893	1,790,995	
Common Utility Plant Allocated to Sewer Department			0	36
Total utility plant in service	0	14,893	1,790,995	

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	4.000	408	0	0	0	408	8	1
Sewer	5.000	5	0	0	0	5		2
Sewer	6.000	17	0	0	0	17	11	3
Total Utility		430	0	0	0	430	19	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	1,475	0	0	0	1,475	1
6.000	7,315	0	0	0	7,315	2
8.000	46,174	681	0	0	46,855	3
Total Utility	54,964	681	0	0	55,645	

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page S-05)

Increase in Power and Fuel for Pumping (821) - full year of operating expenses for new lift station that was placed in service in 2001.

Increase in Other Supplies and Expenses (827) - full year of operating expenses for new lift station that was placed in service in 2001.

Increase in Maintenance of Treatment and Disposal Equipment (833) - additional repair costs related to blowers.

Decrease in Outside Services Employed (852) - 2001 included an increase in engineering costs for various studies.

Sewer Utility Plant in Service (Page S-07)

Adjustment reported in column (f) is an allocation of CWIP.

Sewer Mains (Page S-10)

Sewer main additions financed by utility and TID #3.
